

1                                   A bill to be entitled  
 2           An act relating to sales and use tax exemptions;  
 3           providing a sales and use tax exemption for certain  
 4           tangible personal property related to disaster  
 5           preparedness during a specified period; providing  
 6           exceptions; authorizing the Department of Revenue to  
 7           adopt rules to implement the exemption; providing an  
 8           expiration date; providing an appropriation; providing  
 9           an effective date.

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 11 Be It Enacted by the Legislature of the State of Florida:

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 13           Section 1. Disaster preparedness tax exemption.-

14           (1) The tax levied under chapter 212, Florida Statutes,  
 15 may not be collected during the period from 12:01 a.m. on May  
 16 30, 2017, through 11:59 p.m. on June 5, 2017, on the sale of:

17           (a) A portable self-powered light source selling for \$20  
 18 or less.

19           (b) A portable self-powered radio, two-way radio, or  
 20 weather band radio selling for \$75 or less.

21           (c) A tarpaulin or other flexible waterproof sheeting  
 22 selling for \$50 or less.

23           (d) An item typically sold or advertised as a ground  
 24 anchor system or tie-down kit selling for \$50 or less.

25           (e) A gas or diesel fuel tank selling for \$25 or less.

26 (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-  
27 volt, or 9-volt batteries, excluding automobile and boat  
28 batteries, selling for \$30 or less.

29 (g) A cellular telephone battery selling for \$60 or less.

30 (h) A cellular telephone charger selling for \$40 or less.

31 (i) A nonelectric food storage cooler selling for \$30 or  
32 less.

33 (j) A portable generator that is used to provide light,  
34 support communications, or preserve food during a power outage  
35 selling for \$1,000 or less.

36 (k) A storm shutter device selling for \$200 or less. As  
37 used in this paragraph, the term "storm shutter device" means a  
38 material or product manufactured, rated, and marketed  
39 specifically for the purpose of preventing window damage from  
40 storms.

41 (l) A carbon monoxide detector selling for \$75 or less.

42 (m) Reusable ice selling for \$10 or less.

43 (n) A single product consisting of two or more of the  
44 items listed in paragraphs (a)-(m) and selling for \$75 or less.

45 (o) A personal locator beacon selling for \$600 or less.

46 (p) An emergency position-indicating radio beacon selling  
47 for \$1,500 or less.

48 (q) An external portable hard drive for computer data  
49 backup and recovery selling for \$200 or less.

50 (r) An inverter charger, power inverter, or an

51 uninterruptible power supply selling for \$200 or less.

52 (2) The tax exemptions provided in this section do not  
53 apply to sales within a public lodging establishment as defined  
54 in s. 509.013(4), Florida Statutes, within a theme park or  
55 entertainment complex as defined in s. 509.013(9), Florida  
56 Statutes, or within an airport as defined in s. 330.27(2),  
57 Florida Statutes.

58 (3) The Department of Revenue may, and all conditions are  
59 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
60 and 120.54, Florida Statutes, to administer this section.

61 (4) This section expires September 30, 2017.

62 Section 2. For the 2017-2018 fiscal year, the sum of \$  
63 in nonrecurring funds is appropriated from the General Revenue  
64 Fund to the Department of Revenue to administer the tax  
65 exemptions for the purchase of tangible personal property  
66 relating to disaster preparedness specified under this act.

67 Section 3. This act shall take effect upon becoming law.